

D-8210/3(c)

# SHANGHAI MUNICIPAL POLICE

**CROSS-REFERENCE SLIP**

Sp. Br. Registry OFFICE

FILE NO. D. 8210/3(c)

SUBJECT:

General Tax Bureau for Kiangsu, Chekiang & Anhwei.

CTW/

FORM NO. 3  
G. 50M-140

SHANGHAI MUNICIPAL POLICE.

S. I., Special Branch

REPORT

Date March 29, 1940.

Subject (in full). Press Report regarding rice stored on unoccupied bank premises on Honan Road.

Made by

and

Forwarded by D.I. Crawford

With reference to the attached translation of extract from the Lieh Pao of March 23, 1940, regarding rice being stored in the former premises of Agricultural Bank, Honan Road, enquiries show that this address is 515 Honan Road, and is to be occupied by a new bank called Wo Ming Bank (灝民銀行), sponsored by the Kiangsu-Chekiang-Anhwei Revenue Bureau, 230 Niukiang Road.

On March 22, approximately 1,000 bags of rice were removed to this place under the escort of three Japanese in civilian clothes and are at present stored there guarded by men belonging to the Revenue Bureau.

*C. I.*  
D. I.

D.C. (Special Branch)

INVESTIGATED  
(S. I.)  
DATE 29/3/40

Lich Pao ( 里報 ) of March 23 <sup>is</sup>, 1940.

RICE BEING STORED IN AN UNOCCUPIED BANK

At about noon last Thursday as I was walking along Homan Road, I noticed a number of coolies engaged in storing rice in the vacant premises of the former Agricultural Bank. The rice was stored so high that it could be seen by pedestrians on the footpath of the street. It is not known whether such a large quantity of rice is being kept by hoarders or by people undertaking the cheap sale of rice.

File No. ....

SHANGHAI MUNICIPAL POLICE.

S. I., Special Branch. *1/164*

REPORT

Date, February 7, 1940.

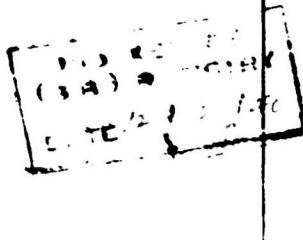
Subject (in full).....examination papers for tax bureau cadets of the Kiangsu-  
Chekiang-Anhwei Revenue Bureau.

Made by..... and..... Forwarded by..... D. I. Crawford

Forwarded herewith are the original examination  
papers together with translation given in the  
examination for tax bureau cadets of the Kiangsu-  
Chekiang-Anhwei Revenue Bureau held on February 2,  
1940 at the Shaoshing Guild 2nd Primary School at  
No. 189, Lane 520, North Soochow Road.

*D. I. Crawford*  
D. I.

A. C. (Special Branch).



At the examination for tax bureau cadets of the CHANG-CHUN TAX-ANNUIT TRUSTEE BUREAU held between 8 a.m. and 4.15 p.m. on Feb. 2, 1940 at the Shaoching Guild 2nd Primary School at No. 189, Tuh An Li, Lane 520, North Soochow Road.

264 candidates attended the examination, supervised by Hong Tu, Dean of the school.

C.B.S. 186 and C.D.C. 82 attended.

\*\*\*\*\*

I. Write an essay on the following subject:

Every common individual has his share of responsibility for the rise and fall of the nation.

II. Test on Common Sense.

1. What is the meaning of a "favorate"?
2. Why does the needle of a compass always point to the south?
3. Give several purposes you know for which an aeroplane can be used.
4. How is it that we can hear a sound from afar?
5. How many kinds of electrification are there?
6. What is the meaning of military discipline?
7. How should you behave during a period of military training?
8. Why is a "black-out" necessary in time of air defence?
9. What kind of military weapons <sup>are</sup> used for air defence?
10. How many kinds of modern war weapons are there?
11. What effect does perspiration have in the human make-up?
12. How many layers are there under the human skin?
13. How many pieces of bones are there in the human body?
14. How to protect the nervous system?
15. How to protect the digestive system?

## III. Test on common knowledge.

1. State the relationship between the constitution and the citizen.
2. State the difference between an unwritten constitutional law and a written constitutional law.  
In which country the unwritten constitutional law is in force?  
In which country the written constitutional law is in force?
3. Which industry is of greater importance to China, heavy industry or light industry?
4. Traditionally, China has been an agricultural nation; if China is ever to become rich and powerful, is it necessary that she should adopt an agricultural policy?
5. How to elevate the commercial moral to a high plane?
6. How to promote commerce?
7. State the difference between the following systems?  
Presidential dictatorship,  
Parliamentary Government,  
Committee system.  
Which of the above systems is the most suitable to China?
8. State the fallacies of an One Party Politics.
9. Should China adopt the system of party politics?

## IV. Test on Chinese History.

1. State the order of Chinese dynasties since the Tang Dynasty. Sung, Yuan, Ming, Ching and the Chinese Republic.
2. The Tai Tsu of Ming (1st Emperor of Ming) established his capital at (                  )?  
The Zung Tsu of Ming (the 2nd Emperor of Ming) established his capital at (                  )?  
(Candidates are to fill the name of/proper place in the blank.)
3. What is the meaning of "The Six Regimes"?
4. Who were the five Tyrants during the Era of the Warring States?
5. Who brought about the downfall of the Sung Dynasty? Who brought about the downfall of the Yuan Dynasty?
6. Which YUI in Ancient times prevented the spread of the DELUGE?
7. What was the policy adopted by the Emperor of Ching in annexing the six states?

8. Who were the two Grand Dukes in the late Sung Dynasty who eventually brought about the downfall of their nation?
9. Where were the three Reigns in early Ching Dynasty during which the nation was most prosperous?
10. At what era or time did the system of examination originate?

V. Test on Geography.

1. Which is the most important place in the provinces of Kiangsu, Chekiang and Anhwei from a military point of view?
2. How many treaty ports are there in the provinces of Kiangsu, Chekiang and Anhwei? Which is the largest?
3. Which provinces does the TIENTSIN-KOW LOU RAILWAY travel across?
4. Which main railway stations does the Shanghai-Nanking Railway come across?
5. Where is the uppermost part of the Yangtze River? What is the meaning of upper reach, and lower reach?
6. In what part of the world is China located?
7. Where is the central part of China?
8. Categorize the main mountain ranges of the mountains in China.
9. What is the main tributary of the Yangtze River?
10. Which are the three main origins of the Pearl River?

## VI. Test on Arithmetic.

1.  $3540 + 45 \div 20 \times 15 \times 78 - 128 =$
2.  $1.2 \div \{ 2.52 \times (7960 - 45) \} - 154.32 =$
3.  $1\frac{1}{2} + 2\frac{1}{4} + \frac{3}{8} - \frac{5}{12} \times 3 \div 2 =$
4.  $x:4 :: 170:8 \quad x =$
5. A certain tobacconist has ordered 300 boxes of cigarettes, for each of which a tax of 245 is paid. How much should he pay for the 300 boxes of cigarettes in tax?
6. A Cigarette shop is to be established by A and B in partnership at a capital of \$40,000. A has already put up \$21,500. How much should B pay in order to make up the required capital?
7. A number of plum and willow trees are to be planted at 20 feet apart around an oblong piece of ground 1,500 feet in length and 1,300 feet in width. How many trees of each kind are required?
8. What is the total amount of capital and interest of a sum of \$50,000 at a rate of 8.6% annual simple interest at the end of the fifth year?
9. What is the time required for a boat to travel a distance of 230 miles up river at a speed of 8 miles per hour when the speed of the current is at 3 miles per hour?
10. A Tobacco company has paid within ten days a tax of \$80,000 on tobacco which consists of a total of 250 boxes of tobacco of both First and Second Grades. A tax of \$400 is paid on each box of First Grade Tobacco while a tax of \$200 is paid on each box of Second Grade Tobacco. Find the number of boxes of tobacco of each grade.
11. A number of troops are arranged into a square formation of five rows. The number of men on each side of the outermost square-row is 22. Find the total number of men of the square formation.
12. The price of 3 piculs of rice equals to that of 10 piculs of wheat; the price of 7 piculs of wheat equals to that of 3 and half piculs of beans. How many piculs of beans the price of which would equal to that of 3 piculs of rice?

File No. ....

SHANGHAI MUNICIPAL POLICE.

Section 1, Special Br. Station, ....

REPORT

Date February 4, 1940.

Subject Kiangsu-Chekiang-Anhwei Revenue Bureau - examination of cadets.

Made by and

Forwarded by D. I. Crawford

Between 8 a.m. and 5 p.m., 2.2.40, an examination was held of registered tax bureau cadets of the Kiangsu-Chekiang-Anhwei Revenue Bureau, with offices at 230 Kiukiang Road. The examination took place in the No. 2 Primary School of the Shaoshing Fellow Countrymen's Association, 189 Pao An Li (宝乡里), off North Soochow Road when some 254 candidates attended. Mr. Hong Tu ( ), headmaster of the above-mentioned primary school, undertook the task of examiner; and the examination passed off without any untoward incident.

It is reported that it is the intention of the Revenue Bureau to build an academy for the training of those cadets and efforts are being made to locate a suitable site for this purpose. It is expected that the project will be accelerated because of the urgent necessity of accommodating the qualified candidates.

Mr. Hong Tu will be appointed principal of the proposed school when it is established.

D. I.

A.C. (Special Branch)

# SHANGHAI MUNICIPAL POLICE.

## CRIME DIARY.

CRIME REGISTER No.—Misc. 55/40

"C" Division.  
West Hongkew Police Station.  
February 2nd, 1940

Diary Number:	1.	Nature of Offence:
Time at which investigation begun and concluded each day		Places visited in course of investigation, each day

## RECORD OF INVESTIGATION.

Examination for Candidates of the Lianggu, Chekiang and Anhwei Tax Police Bureau held at 180 Tuh An Li, North Soochow Road.

Sir,

Between 8 a.m. and 4.10 p.m. 2-2-40 an examination for candidates of the Lianggu, Chekiang and Anhwei Tax Police Bureau was held in the No. 2 Laushing Primary School 180 Tuh An Li, North Soochow Road. 254 persons attended and sat an examination. Hong Tu (洪圖) Dean of above school acted as examiner.

Attachment is copies of the examination papers.

No untoward incident occurred.

I am, Sir,

Your obedient servant,

J. J. [Signature]  
Det. Inspector.

Det. Inspector Div.

Copy forwarded to D.C. (Sp'l Br.).

RECEIVED  
(S.B.) REGISTRY

DATE 1/2/40

## SHANGHAI MUNICIPAL POLICE.

Section 1, Special Branch, Shanghai,  
**REPORT** Date, February 1, 1940.

Subject. Kiangsu-Chekiang-Anhwei Revenue Bureau - examination of cadets.

Made by..... and..... Forwarded by..... D. I. Crawford.

With reference to the attached letter sent to Officer i/c Central and afterwards sent here, it has been ascertained that the examination of registered Tax Bureau cadets will take place in the No. 2 Primary School of the Shanghai Fellow Countrymen's Association, No. 189 Pao An li (寶安里), off North Soochow Road, between 3 a.m. and 5 p.m. February 2, 1940, and it is expected that some 200 candidates will attend. This school is not in receipt of a grant-in-aid from the S.M.C. but the chairman of the association is Mr. Huen Lu Fung, Chinese Councillor of the S.M.C. The examination will be supervised by officials from the Kiangsu-Chekiang and Anhwei Revenue Bureau, 230 Kiukiang Road.

The Bureau requests that extra policemen be detailed to the vicinity of the school on North Soochow Road during the holding of examination for the purpose of maintaining peace and order.

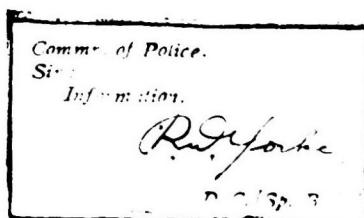


D. I.

A.C. (Special Branch)

S. D. & Sd

86/2



February 1, 40.

Kiangsu-Chekiang-Anhwei Revenue Bureau - examination of cadets.

With reference to the attached letter sent to Officer i/c Central and afterwards sent here, it has been ascertained that the examination of registered Tax Bureau cadets will take place in the No 2 Primary School of the Shaoxing <sup>Fellow</sup> Countrymen's Association, No. 189 Pao An Li (寶安里), off North Soochow Road, between 8 a.m. and 5 p.m. February 2, 1940, and it is expected that some 200 candidates will attend. This school is not in receipt of a grant-in-aid from the S.M.C. but the chairman of the association is Mr. Yuen Lu Tung, Chinese Councillor of the S.M.C. The examination will be supervised by officials from the Kiangsu, Chekiang and Anhwei Revenue Bureau, 230 Kiukiang Road.

The Bureau requests that extra policemen be detailed to the vicinity of the school on North Soochow Road during the holding of examination for the purpose of maintaining peace and order.



Central Station.  
Memorandum.

POLICE FORCE  
MUNICIPAL COUNCIL

*Shanghai* January 31, 1940.  
To Officer i/c West Mongkew Station.

The attached letter received at this station this morning requesting police to guard premises 189 Pau An Li off North Soochow Road during the examination of Tax Bureau Cadets on the 2-2-40 commencing from 8 a.m. forwarded to you for disposal.

*R. West*  
C/Inspector.

Officer i/c Central  
Station.

The General Tax Bureau of Kiangsu, Chekiang  
and Anhui Provinces.

January 29, 1940.

To,  
Officer i/c Central Police Station.

Sir,  
The Tax School of this Bureau will take the  
examination of registered Tax Bureau Cadets on the 2.2.40  
commencing from 8a.m. in the No.2 Primary School of the  
Zaushing Guild, No. 189 Pan An Li of North Soochow Road.  
I am therefore sending you this letter (Despatch) requesting  
that Police be detailed to maintain good order and oblige.

(Sd) Zau Suh Chun,  
President of the Bureau.

## SHANGHAI MUNICIPAL POLICE.

File No. 1757 (c)

S.B. Special Branch ~~Section~~

## REPORT

Date February 6, 1940.

Subject Attached application for transfer and cancellation of vest and guns  
of attendants' licences.

Made by and Forwarded by Asst. Commr. Liang

*L.S./L.S.*  
*4/2*

Zau Sih Chun (邵式軍), mentioned in  
attendant's sections, is a relative of the Sheng Lung  
Lao family. Being an old employee of the Consolidated  
Tax Bureau he was recommended to the recent post by  
one Li Wan Ching (李萬慶) whose antecedents were  
reported on previously. Taking advantage of the  
unsettled situation in Shanghai when he took charge  
Zau, it is reported, made an agreement with the  
Japanese according to which he was entitled to a  
commission for the collection of revenue and through  
this has made a large fortune. The other financial  
organizations which were formed later like the Salt  
and Galtpetre offices, have been working on a "day"  
system, i.e. they have to remit all proceeds to the  
Japanese besides defraying their own expenses.  
An attempt was made on the life of Zau on October 17,  
1938, when he was travelling on Moran road in an  
armoured car.

*4/2*  
*7 MAR 1940*  
*CHINESE BRANCH*

There appear to be no objection to the  
transfer of the attendants' licences subject to a test  
being given in the use of guns.

Zau himself is also applying for a licence  
to carry firearms. It is reported that he is a heavy  
opium smoker and is not physically fit to carry  
firearms. I also suggest that he be subject to a test  
in the use of a pistol before he is given a licence.

SEARCHED  
(S.B.) REGISTRY

DATE 1/1

## SHANGHAI MUNICIPAL POLICE.

## REPORT

-2-

..... Station,  
Date 19

Subject

Forwarded by

.....

.....

There appears also to be no objection to the transfer of the licence "to wear bullet or of vest" to the applicant, but not to any of the attenants.



Superintendent.

A. C. (Special Branch)

SEARCHED  
INDEXED  
SERIALIZED  
FILED  
Jan. 26, 1940.

Yorke Esq.  
Yu Yuen Road,  
Present.

CONFIDENTIAL  
DRAWER

Dear sir,

Happy to know that you have been promoted to the chief officer of the political department of the Shanghai Municipal Council. We always admire you because you are just and impartial. So we congratulate you, we wish to thank for your work to all Shanghai community, and to offer you with one information of great importance to your good self.

Do you know why your recent promotion is very much disliked by Japanese people? The causes and effects we now wish to unveil.

We know your No. 1 detective Shih Chi Liang has through various unjust means squeezed immense money deposited in foreign banks. He can use such ways because his former boss is so intimate with him that Shih is known outside as his "adopted son", and is used to flatter all foreign officers.

Now your promotion and the transfer of his former superior official are hated by him, he openly expressed recently on a friend's banquet. He has also close connections with Japanese Consulate, Reform Government and all Wang Ching-wei figures, no wonder you are disliked. This is only his primary efforts; you will see major ones later.

This information must keep secretly for your good self.

*Please be connected with Amherst, Ballou -*

Yours faithfully,

Sincere Reports.

*26/1/40*

INDEXED BY  
(S.B.) REGISTRY

DATE 12/2/40

SECRET

SHANGHAI MUNICIPAL POLICE. N. S. B. D.

CC

REPORT

Section 1, Special Branch. *Handp. Regis. No.*

Date January 24, 1940.

Subject. Dinner party held at Paramount Ball Room, Yu Yuen Road.

Made by. .... and Forwarded by. D. I. Crawford

In connection with the dinner party held at Paramount Ball Room, Yu Yuen Road, in the evening of January 23, 1940, discreet observation showed that the following were present:-

Centre Row

D. S. I. Li Jen Fung (李健豐) (C)  
" Sung Iao Seu (孫寶蟾) (S)  
D. I. Cho Shou Ling (卓守齡) (I)  
D. S. I. Yee Yuen Loong (易圓龍) (B)  
D. S. I. Chu Taih Wang (朱泰華) (B) ~~X~~  
Cinema Star Chien Sz (薛蓮芝) (B)

Left Row

D. S. I. Tseung Yuen Fung (張圓豐)  
D. S. I. Li Da Fung (李大豐) (S)  
D. S. I. See Ken Yung (謝健榮) (S. R.)

Right Row

Members of the Kiangsu-Chekiang-Anhwei Consolidated Tax Bureau, Kiukiang Road.

REGISTERED  
(S. B.) REGISTRY

DATE 1/21

S. B. (Special Branch)

D. I.

SECRET

January 24, 40.

Dinner Party held at Paramount Ballroom, Yu Yuen Road.

In connection with the dinner party held at Paramount Ball Room, Yu Yuen Road, in the evening of January 23, 1940, discreet observation showed that the following were present:-

Centre row

Insp. Liu Wen Tsao (刘文藻) (C)  
" Sung Pao Seu (孫寶騫) (C)  
D. I. Chu Sheu Ling (朱壽齡) (L)  
D.S.I. Yao Yuen Loong (姚元龍) (B)  
D.S.I. Chu Taih Wang (朱積煌) (B)  
Clerk Sih Chien Da (薛連財) (B)

Left Row

D.S.I. Tsang Yuen Tsing (張元清)  
D.S.I. Li Da Tsoung (李時中) (S)  
D.S.I. Dao Keng Yung (陶敬榮) (B.R.)

Right Row

Members of the Kiangsu-Chekiang-Anhwei Consolidated Tax Bureau, Kiukiang Road.

January 24, 40.

Dinner Party held at Paramount Ballroom, Yu Yuen Road.

In connection with the dinner party held at Paramount Ball Room, Yu Yuen Road, in the evening of January 23, 1940, discreet observation showed that the following were present:-

Centre Row

Inspt. Liu Wen Tsoo	( 刘文超 ) (C)
" Sung Pac Seu	( 孙宝騫 ) (C)
D. I. Chu Sheu Ling	( 朱秀令 ) (L)
D.S.I. Yao Yuen Loong	( 姚元龍 ) (B)
D.S.I. Chu Taih Wang	( 朱台望 ) (B)
Clerk Sih Chien Dz	( 施錦德 ) (B)

Left Row

D.S.I. Tsang Yuen Tsing	( 曾元成 )
D.S.I. Li Dz Tscoong	( 李德聰 ) (S)
D.S.I. Dao Keng Yung	( 道敬榮 ) (B.R.)

Right Row

Members of the Kiangsu-Chekiang-Anhwei Consolidated Tax Bureau, Kiukiang Road.

TYH

F.M. 2  
G. 90M 8-39

CONFIDENTIAL

SHANGHAI MUNICIPAL POLICE

File No. S. B. D. 8270/30

SHANGHAI MUNICIPAL POLICE No. S. B. D. 8270/30

S. I. Special Branch 1/4/40

REPORT

Date, January 23, 1940

Subject. Dinner Party to be held at Paramount Hotel, Bubbling Well Rd.

Made by C. D. I. Sih Tse-liang Forwarded by D. I. Crawford

With reference to the attached, it has been ascertained that Mr. Chu Sao-zung (朱少臣), Chief of the Accounting Department of the Kiangsu, Chekiang and Anhwei Consolidated Bureau, Kiukiang Road, Mr. Shen Ming (沈謨), Chief of the 1st Department of the same Bureau and Mr. Hsu-liang (徐良), a section Chief of the Bureau, are giving a private party in the Paramount Ballroom at 7 p.m. to-night, January 23, 1940. Invitations have been extended to some 20 Chinese sub-Inspectors, Inspectors (both uniform and detective), and a few detective sergeants of the S.M.P. The object of the party is apparently to establish "au esprit de corps" between stations and the Bureau with a view to cooperation in matters relating to the functions of the Bureau.

Sih Tse-liang  
C. D. I.

D. C. (Special Branch)

INDEXED BY  
(S. B.) REGISTRY  
DATE 1/21/40

Off

→ Show to T.P. - D.I. (Dir.)

Recd.  
23/1

SHANGHAI MUNICIPAL POLICE.  
ANONYMOUS  
File No. ....

Reference Slip from Headquarters.

THIS SLIP MUST NOT BE DETACHED.

To:	INSTRUCTIONS
D.C. (Divs.)	Forward paper
.. (Crime)	Forward data
.. (S.B.)	Investigate and report
S.D.C.	Note and return
D.C. (F.2.)	Report present facts
A.C. (F.2.)	Submit recommendations
D.C. (C.)	Forward further report
A.C. (C.)	For opinion
D.C. (Specials)	Reply to written query
A.C. (A. & T. R.)	As instructed
A.C. (Traffic)	See memo re
.. (Sikhs)	Forward A. & T. R.
D.O.A. Divn.	Draft Reply
.. B. Divn.	For necessary return
.. C. Divn.	Attach file
.. D. Divn.	For information
Gov. of Gaol.	Comment
Personal Assistant	For verification
Quartermaster	Note and File
Pay Office	Accept as file
Central Registry	
Legal Dept	
C.C.R.	
P.L.S.	

For File .....  
Date .....  
Details .....  
22 JAN. 1940  
SHANGHAI  
Date .....  
Noted and  
Returned Date

82101

# SHANGHAI MUNICIPAL POLICE

## COMMISSIONER'S OFFICE.

*Translation of..... anonymous letter.....*

.....January 22,.....1940..

Major E.M. Bourne,

Commissioner of Police.

Shanghai Municipal Council.

Sir,

It is learned that a dinner party will be given to-morrow afternoon by Shen Ming, Hsu Liang and Chu Shao Chen of the kia & su, Chekiang and Anhwei Consolidated Tax Bureau, niukiang road at the Paramount Hotel. Bubbling Well road, to which all the members of the police station in the International Settlement will be invited. Although members of your Chinese Branch have been made tools of and have taken orders from Chinese traitors of that Bureau, that your men dare to associate with traitors is really detestable. Upon receiving this report you might arrange to drop in to-morrow and see what actually happens in the Paramount Hotel then.

(Signed): "An informant".

S.A. Ho:

RECEIVED  
(S.A.) 82101

DATE 12/2 1940

116

THH

CONFIDENTIAL

SHANGHAI MUNICIPAL POLICE.

S.I., Special Branch

REPORT

Date November 15, 1939.

Subject: Reported compulsory closure of branch offices of the

Kiangsu-Chekiang-Anhwei Consolidated Tax Bureau

Made by: D.I. Pan Lien Pih

Forwarded by: C. C. Chang

With reference to the attached translation of a report which appeared in the Sin Shun Pao of 9-11-39 in connection with the prohibition by the Reformed Government Authorities of the establishment of branch offices by the Kiangsu-Chekiang-Anhwei Consolidated Tax Bureau in areas under the jurisdiction of the Reformed Government, I have to state that the report is untrue.

It is a fact, however, that the branch offices of the Consolidated Tax Bureau function independently of the Reformed Government in such cities as Soochow and Wusieh, and that the latter has ever since its inauguration been desirous of taking over these tax offices but so far no action has been taken to effect this. All the branch offices are still functioning as usual.

The Kiangsu-Chekiang-Anhwei Consolidated Tax Bureau was inaugurated in early 1938 by Zau Shih-chun (邵式淳) at 230 Kiukiang Road with the support of Rear-Admiral S. Kusumoto (楠本) when the latter was in charge of the local office of the Japanese Special Service Section. Subsequently in recognition of his merits in maintaining this tax-collecting organ, Rear-Admiral Kusumoto, it is said, was given the rank of Vice-Admiral by His Majesty the Japanese Emperor. Vice-Admiral Kusumoto is now the Deputy-Chief of



## SHANGHAI MUNICIPAL POLICE.

Station, ....

## REPORT

Date ..... 19

- 2 -

Subject. ....

Made by ..... Forwarded by .....

the Central China Liaison Office of the Asia Development Board while still supporting the functioning of the Consolidated Tax Bureau.

It is stated that a sum of over \$1,000,000 is remitted to Japan monthly by the Kiangsu-Chekiang-Anhwei Consolidated Tax Bureau.

Since June, 1938, the Kiangsu-Chekiang-Anhwei Consolidated Tax Bureau has been paying a monthly sum of \$300,000 to the Reformed Government in Nanking, but the latter is still unsatisfied with this remittance. As a result, unfounded rumors alluding to the taking over of the branch offices of the Bureau have been circulated from time to time.

*Pan Lien-pi*

D. I.

D.C. (Special Branch)

Sin Shun Pao (Japanese-owned Chinese language newspaper) 1-9-11-39 (PM)

BRANCHES OF CONSOLIDATED TAX BUREAU BEING SUPPRESSED

In connection with the establishment of branches by the Kiangsu-Chekiang-Anhwei Consolidated Tax Bureau for the collection of wine and tobacco taxes in Kiangsu Province, the Kiangsu Provincial Government has now been instructed by the Executive Yuan of the "Reformed Government" to prohibit such establishments. Consequently, the Soochow Police Bureau, of which Tung Yeu-yen (董文賢) is the Commissioner, has been instructed to order the removal of the signboard of the Soochow Branch of the Consolidated Tax Bureau. The various Hsiens in Kiangsu Province have been notified accordingly by the Finance Department of the Kiangsu Provincial Government.

As a branch of the Consolidated Tax Bureau is also in existence in Wusih, the Wusih Police Bureau has been instructed to order the removal of its signboard. The branches of the Tax Bureau at Wusih, Changchow and Kiangyin will also be removed. Merchants have also been informed not to pay consolidated taxes to any of the branches of the Bureau.

## SHANGHAI MUNICIPAL POLICE.

Section I, Special Branch Station

## REPORT

Date November 7, 1939.

Subject.

Kiangsu-Chekiang-Anhwei Consolidated Tax Bureau. -

- history

Made by P.D.I. Sib. Tzu-li n. Forwarded by C. G. S. S. S.

The consolidated tax was first introduced by the Ministry of Finance of the National Government in January, 1928, and shortly afterwards was enforced in the Shanghai Settlements in an unofficial manner. On February 1, 1931, the Chinese government authorities and the Consular Body reached an agreement for the levy in the Settlement of consolidated tax on rolled tobacco only, although elsewhere the tax is applicable to other articles such as flour, matches, cotton yarn, cement, beer, alcohol, foreign wine and spirit, native tobacco and native wine. This agreement, in theory, is still in force after the withdrawal of the recognised Chinese authorities from Shanghai towards the end of 1937.

The rolled tobacco tax, an essential part of the Government Consolidated Tax, was administrated locally by officials of the Kiangsu, Chekiang, Anhwei Consolidated Tax Bureau which maintained offices within the Settlement. The usual method adopted for the enforcement of this tax was for the Bureau to appoint special officers to the various factories where they scrutinised all cases of tobacco leaving the factory in order to ascertain that they bore the requisite revenue stamp. In the event of any cases of tobacco or tobacco products not having been given the necessary excise stamp, they were considered to be smuggled

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goods and were treated as such. This tax applied whether or not the goods were sold in the Settlement.

During 1931, flagrant tax evasion necessitated the adoption of a mode of action against those establishments within the Settlement which were breaking the law. As a result a special squad for the enforcement of the Rolled Tobacco Consolidated Tax Law was created by the Municipal Police.

The Shanghai Special District Branch of the Kiangsu-Chekiang-Anhwei Bureau of Consolidated Tax Administration, previously known as "The Kiangsu-Chekiang-Anhwei District Tax Bureau of the Internal Revenue Administration", was established at 277 Chengtu Road in 1928, and branch offices were established in various parts of the Settlement between 1928 and 1931. The functions of the head office comprised of the sale of tax stamps for cigarettes, matches, cement, flour, cotton yarn, etc. and keeping the records thereof, and those of the branches the supervision of the inspection of taxable merchandise in factories.

The Shanghai Special District Branch was removed to 451 Taku Road in 1936. Immediately before the recent hostilities, it had nine branch offices in various parts of the Settlement and also an "Inspection and Testing Office" at No.320 Kiangse Road. The head office at 451 Taku Road was closed by the Municipal Police on December 2, 1937, while all its branch offices in the Settlement either closed voluntarily or

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ceased functioning at about the same time.

At 3 p.m. December 30, 1937, the Internal Revenue Bureau of the National Government at 230 Kiukiang Road, which controlled the Kiangsu-Chekiang-Anhwei Consolidated Tax Bureau, was taken over by Major General, Masaichi Mori, under General Matsui (ex-Commander in Chief of Japanese forces in Central China), who visited the premises accompanied by a number of Chinese appointed by Zau Shih Chun (邵式軍), new director of the Bureau appointed by the Japanese Military. Control of the Shanghai Special District Branch of the Kiangsu-Chekiang and Anhwei Consolidated Tax Bureau, 451 Taku Road, was assumed by a representative of the new director Zau Shih Chun at 10.30 a.m., January 1, 1938.

Zau Shih Chun amalgamated the two bureaux which were redesignated as the Kiangsu-Chekiang-Anhwei Revenue Bureau, which was formally opened on January 4, 1938, at No.230 Kiukiang Road.

The constitution of the Kiangsu-Chekiang-Anhwei Revenue Bureau (Japanese sponsored), No.230 Kiukiang Road, is briefly as follows:-

Under director Zau Shih Chun, appointed by the Japanese Military Authorities, this bureau has a staff of some 1,000 persons. There are also two Japanese advisors and 10 Japanese supervisors. The administrative authority is actually vested in the director and one of the Japanese advisors named

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Takahashi ( 高橋 ).

The bureau has seven sections, their duties being as follows:-

1st Section : General Affairs.

2nd to 6th Sections : Collection of consolidated tax on wheaten flour, cotton yarn, cement, matches, and rolled tobacco respectively.

7th Section : Prevention of Smuggling.

A smuggling prevention squad of some 70 persons has been established in the Hardoon Building, Nanking Road, but has not yet commenced functioning.

There is in addition, an Inspection Office in the premises of the Bureau at 230 Kiukiang Road, consisting of a staff of some 100 persons. Branch offices of the Inspection Office are reported to have been established at the following places:- (1) Boone Road, (2) Brenan Road, (3) Tung Chong Road, Pootung, and (4) Kwan Jao ( 關橋 ), Nantao. A patrol boat of the Boone Road Branch and another of the Brenan Road Branch are found at ordinary times on the Soochow Creek at the Shanze Road Bridge and at the Jessfield Village respectively.

The Kiangsu-Chekiang-Anhwei Revenue Bureau is applying the same rules and taxes as laid down by the Ministry of Finance of the National Government. The taxes collected, after deducting the expenses, are believed to be handed over to the Japanese

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military authorities.

The Shanghai Municipal Council has afforded semi-official recognition to the new Bureau which reimburses the Council for the expenses involved in the upkeep of the Rolled Tobacco Tax Squad. This Squad cooperates with the Bureau in a normal manner except that court proceedings are avoided and goods seized for non-payment of tax are confiscated by the Council.

C. D. I.

D.C. (Special Branch)